

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION

IN RE: WAREHOUSE 86, LLC
DEBTOR

CASE NO. 08-03423 ee
CHAPTER 7

ORDER REGARDING TRUSTEE'S OBJECTION TO CLAIMS
(DOCKET#)

THIS MATTER is before the Court on the Trustee's Objection to Claims filed by the Trustee in the above styled and numbered case. The Court finds that the Objection should be sustained and further finds as follows:

1. Warehouse 86, LLC ("Debtor") filed for relief under Chapter 11 of the *Bankruptcy Code* on November 4, 2008. On December 3, 2010, the case was converted to a Chapter 7 proceeding. Kimberly R. Lentz is the Chapter 7 trustee ("Trustee") of the bankruptcy estate of the Debtor.
2. This Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).
3. The Trustee objected to Claim No. 20-1 filed by Keith Martin Mack in the amount of \$638,219.93 on the basis that the claim is marked as secured. Secured claims are not subject to distribution by the Trustee under Section 726 of the Bankruptcy Code. Additionally, the claim is contingent and unliquidated. The Trustee requests that Claim No. 20-1 be disallowed as a general unsecured claim.
4. The Trustee objected to Claim No. 36-1 filed by Keith Martin Mack in the amount of \$168,676.00 on the basis that the claim is a tardy filed claim and also appears to be a duplicate of Claim No. 20-1. The Trustee requests that Claim No. 36-1 be disallowed as a general unsecured claim.

IT IS THEREFORE ORDERED AND ADJUDGED that Claim No. 20-1 filed by Keith Martin Mack in the amount of \$638,219.93 is hereby disallowed as a general unsecured claim.

IT IS FURTHER ORDERED AND ADJUDGED that Claim No. 36-1 filed by Keith Martin Mack in the amount of \$168,676.00 is hereby disallowed as a general unsecured claim.

IT IS FURTHER ORDERED AND ADJUDGED that this Order shall constitute a final judgment as defined in Rule 9021 of the *Federal Rules of Bankruptcy Procedure*.

SO ORDERED AND ADJUDGED.

ORDER SUBMITTED BY:

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